

# SUMMARY OF SELECTED NON-PROPERTY COUNTY TAX RATES FY 1995 - FY 2004

Tax Category	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004 Advertised	FY 2004 Adopted
<b>Sewage Rates</b>											
Sewer Charge (per 1,000 gal.)	\$2.60	\$2.60	\$2.60	\$2.60	\$2.70	\$2.70	\$2.81	\$2.88	\$2.95	\$3.03	\$3.03
Availability Fee	\$3,863	\$4,101	\$4,353	\$4,621	\$4,621	\$4,621	\$4,898	\$5,069	\$5,247	\$5,431	\$5,431
<b>Refuse Rates</b>											
Collection (per unit)	\$270	\$250	\$250	\$240	\$240	\$210	\$210	\$210	\$210	\$210	\$210
Disposal (per ton)	\$48.00	\$48.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
Leaf Collection <sup>1</sup>	\$0.02	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
Lee - Burgundy Village Community Center <sup>1,2</sup>	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02	\$0.02
Dranesville - McLean Community Center <sup>1,2</sup>	\$0.027	\$0.027	\$0.027	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028	\$0.028
Hunter Mill - Reston Community Center <sup>1,2</sup>	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.06	\$0.052	\$0.052	\$0.052
Route 28 Corridor <sup>1,2</sup>	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Forest Integrated Pest Management Program <sup>1,2,3</sup>	\$0.0014	\$0.0014	\$0.0010	\$0.0000	\$0.0000	\$0.0000	\$0.0010	\$0.0010	\$0.0010	\$0.0010	\$0.0010

<sup>1</sup> Per \$100 assessed value.

<sup>2</sup> These are in special taxing districts which have been set up to support these functions.

<sup>3</sup> This tax was suspended in FY 1998 through FY 2000 due to reduced treatment requirements. The tax was reinstated in FY 2001 to address anticipated increases in the treatment requirements for pests.

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<b>Consumer Utility Tax</b>											
Electric											
Residential											
Rate	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%				
Ceiling	\$50	\$50	\$50	\$50	\$50	\$50	\$50				
Commercial											
Rate	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%				
Ceiling	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000				
Gas											
Residential											
Rate	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%				
Ceiling	\$50	\$50	\$50	\$50	\$50	\$50	\$50				
Commercial											
Rate	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%				
Ceiling	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000				
Telephone											
Residential											
Rate	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%
Ceiling	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
Commercial											
Rate	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%	22.2%
Ceiling	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	\$1,600
<b>E-911 Tax</b>											
Monthly per Phone Line	\$1.30	\$1.30	\$1.69	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$2.00	\$2.50
<b>Local Mobile Telecommunications Tax<sup>2</sup></b>											
Rate	--	--	--	--	--	--	--	--	--	--	10.0%
Ceiling	--	--	--	--	--	--	--	--	--	--	\$30

<sup>1</sup>On January 1, 2001, the calculation method for the Consumer Utility Tax on electricity and gas changed to meet the requirements of the Commonwealth of Virginia's utility deregulation legislation. The following two pages provide a detailed explanation of both the original and replacement calculation methods. Because the change began in the middle of FY 2001, the rates printed on this page apply to the first half of the fiscal year and the new rates apply to the second half of FY 2001 and all future fiscal years.

<sup>2</sup>A Local Mobile Telecommunications tax was approved by the Board of Supervisors as part of the FY 2004 Adopted Budget Plan to be effective on September 1, 2003.